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Mr. Dennis Hacker

2902 W. Altadena Ave

Phoenix, AZ 85029

ORIGINAL

January 21, 2009

Mr. Paul Newman

Arizona Corporation Commissioner

1200 West Washington

Phoenix, AZ 85007-2996

Arizona Corporation Commission

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Dear Mr. Newman

After hearing that our new President Obama has frozen salaries of his staffers, I thought that this is another cost cutting measure that utilities regulated by you should at least consider if not a 5% to 10% pay cut. I have also read where some companies are reducing their contributions to employee 401K plans. Utilities may look reducing costs here as well to the extent the law allows.

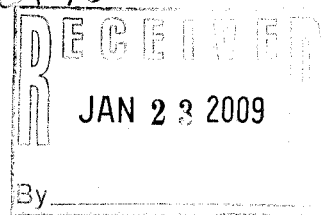
As I stated in my previous letter, rate increases in these economic times are not necessarily the right answer. Cost cutting measures should be fully explored prior to any rate increases. And by cost cutting, I do not mean the window dressing kind like travel reduction, I mean the tough, painful, cost cutting kind.

Sincerely,

Dennis F. Hacker, CPA

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ARIZONA CORPORATION COMMISSION

January 28, 2009

Dennis Hacker
2902 West Altadena Avenue
Phoenix, Arizona 85029

Dear Mr. Hacker:

Thank you for your letter about cost cutting at utilities.

Late last year, in a decision, the Commission ordered \$20 million in such cuts from Arizona Public Service.

I have entered your letter as part of the rate case docket for the Arizona Public Service case currently before the Commission.

Thank you for your interest.

Sincerely,

A handwritten signature in black ink that reads "Paul Newman". The signature is stylized, with a large, looped "P" and a cursive "Newman".

Paul Newman
Commissioner